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Attorneys for M. Diane Koken,
 Insurance Commissioner of the
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IN THE COMMONWEALTH COURT OF PENNSYLVANIA

M. DIANE KOKEN, INSURANCE	:	
COMMISSIONER OF THE	:	
COMMONWEALTH OF PENNSYLVANIA	:	
	:	No. 269 M.D. 2001
v.	:	
	:	
RELiance INSURANCE COMPANY	:	

APR 10 11 17 AM '02
 COMMONWEALTH COURT OF PENNSYLVANIA

PETITION OF M. DIANE KOKEN, INSURANCE COMMISSIONER OF THE COMMONWEALTH OF PENNSYLVANIA TO SUPPLEMENT EXPEDITED PETITION TO ENFORCE THE SUBPOENA *DUCES TECUM* ISSUED TO DELOITTE & TOUCHE LLP, PURSUANT TO THE AUTHORITY GRANTED TO HER UNDER 40 P.S. § 221.23(5)

M. Diane Koken, Insurance Commissioner of the Commonwealth of Pennsylvania (the "Liquidator"), in her capacity as Liquidator of Reliance Insurance Company, all affiliates, divisions, and subsidiaries thereof, including former subsidiaries previously merged into Reliance Insurance Company, including Reliance National Indemnity Company, Reliance National Insurance Company, United Pacific Insurance Company, Reliance Direct Company, Reliance Surety Company, Reliance Universal Insurance Company, United Pacific Insurance Company of New York and Reliance Insurance Company of Illinois ("Reliance"), by and through her attorneys, Blank Rome Comisky & McCauley LLP, respectfully submits this Petition to Supplement her Expedited Petition to Enforce the Subpoena *Duces Tecum* Issued to

Deloitte and Touche LLP ("Deloitte") Pursuant to the Authority Granted to Her Under 40 P.S. § 221.23(5), filed March 7, 2002.

Following the filing of the Expedited Petition to Enforce the Subpoena, counsel for the Liquidator and Deloitte engaged in negotiations regarding the potential resolution of Deloitte's objections to the Subpoena. While some documents have been produced by Deloitte, the parties have been unable to resolve issues surrounding the production of wholesale categories of documents.¹

Attached respectively as Exhibits "A" and "B" are a letter from George J. Krueger, counsel for the Liquidator, dated April 3, 2002, and a letter from Edward F. Mannino, counsel for Deloitte, dated April 8, 2002.

The categories of documents which Deloitte has refused to produce in response to the Subpoena are identified in Exhibit "A" hereto. Deloitte's response (Exhibit "B") confirms that the documents described in the Liquidator's April 3, 2002, letter will not be produced "**unless and until the Court orders [Deloitte] to do so.**" As such, the Expedited Petition to Enforce remains pending before the Court.

The resolution of the Liquidator's Petition to Enforce remains urgent. The Liquidator is investigating the collapse of Reliance. As part of that investigation, the Liquidator subpoenaed necessary documents in the possession of Deloitte on January 17, 2002. For almost three (3) months, Deloitte has refused, without legal justification, to produce entire categories of documents, including some of the most important documents requested by the Subpoena. Absent the subpoenaed documents, the Liquidator's ability to thoroughly complete its investigation in a timely manner and commence litigation against those determined to be

¹ The Liquidator and Deloitte, through counsel, have successfully reached agreement on the issue of the Confidentiality Order covering Deloitte's production and both parties consent to the entry of the Confidentiality

responsible for the collapse of Reliance potentially is prejudiced due to delays associated with developing proofs against wrongdoers.

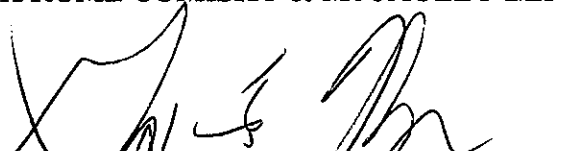
Therefore, the Liquidator respectfully requests this Honorable Court enter an Order directing Deloitte to comply with the Subpoena and produce all of the requested documents in accordance with the terms of the proposed Order, entering a Confidentiality Order in the form previously provided and ordering such other relief the Court deems just and proper.

Respectfully submitted,

BLANK ROME COMISKY & McCAULEY LLP

Dated: April 10, 2002

BY:



JEROME R. RICHTER

LAURENCE S. SHTASEL

GEORGE J. KRUEGER

One Logan Square

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(215) 569-5500

Attorneys for M. Diane Koken, Insurance

Commissioner of the Commonwealth of

Pennsylvania.

Order included in the Expedited Petition to Enforce.

Exhibit A

BLANK ROME COMISKY & McCAULEY LLP

Counselors at Law

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Florida
Maryland
New Jersey
New York
Ohio
Pennsylvania
Washington, DC*

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Fax: (215) 832-5626

Email:

April 3, 2002

Via Telefax and First Class Mail

Edward F. Mannino, Esquire
Akin, Gump, Strauss, Hauer & Feld, LLP
One Commerce Square, Suite 2200
2005 Market Street
Philadelphia, PA 19103

RE: Reliance Insurance Company; Subpoena Served Upon Deloitte & Touche

Dear Ed:

I write with regard to the referenced matter and to confirm the receipt of (i) 29 boxes of 1998 and 1999 workpapers for the audits of Reliance Insurance Company ("Reliance") and its subsidiaries; (ii) 12 boxes of actuarial workpapers/documents related to the 1998 and 1999 actuarial certifications; and (iii) the April 1 delivery of approximately 600 pages of what appear to be e-mails and electronic information relating to actuarial services for 1998 and 1999.

Based on our initial and ongoing review, it appears that the production of Deloitte & Touche ("Deloitte") in response to the subpoena does not contain the following, which has been sought:

- Workpapers for the 2000 audit of Reliance Insurance Company and its subsidiaries. Although a report on these financial statements was never issued by Deloitte, these papers are within the scope of the subpoena and are relevant to the Liquidator's investigation into the collapse of Reliance;
- Workpapers for the 2000 actuarial certifications;
- Workpapers supporting the consolidated audits of RGH *and subsidiaries* for the years ended December 31, 1998 - 2000. These financial statements represent Reliance's reporting of its financial position and results to the SEC and the public and relate to *Reliance* and its financial reporting matters.

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www.blankrome.com

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April 3, 2002

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▪ For example, I would expect Deloitte's report to the audit committee under Statement of Auditing Standards No. 61, *Communication with Audit Committees*, to be included in these workpapers. Those reports undoubtedly discussed loss reserve estimates, other management judgments, and audit adjustments affecting the financial statements of *Reliance* and its subsidiaries. In addition, conclusions about *Reliance*'s financial reporting and operations based on the results of the audits would also be included in these audit workpapers. I understand that the representation letter from RGH management likely included in those workpapers would contain representations regarding loss reserves, *Reliance*'s statutory capital and surplus, and other *Reliance*'s items.

Finally, I understand that RGH's workpapers likely contain the management letters, documentation of significant discussions with executive management, more thorough discussions of audit findings and conclusions including going concern evaluations, etc. regarding *Reliance*.

- Workpapers supporting non-audit or consulting engagements. We have received, however, some workpapers supporting quarterly reviews in 1998 and 1999 of the financial statements of *Reliance* and its subsidiaries, and workpapers supporting work done in conjunction with the *Reliance* Surety sale;
- Client files pertaining to the audit of RGH and its subsidiaries, which would include engagement letters for the audit and actuarial work as well as other projects and assignments, billing and time charge information, correspondence, etc.;
- Hard-copy and electronic files, including e-mail, of individual audit, actuarial, and consulting team members, although some e-mails regarding 1998 and 1999 actuarial services were delivered on April 1, 2002. Deloitte's April 1 production of e-mail and other documents requested appears incomplete in light of the number of individuals who responded to Sarah Biety Simpson's July 12, 2001 memorandum, indicating that they would preserve documents.

*

*

*

The above list is recast below, with the Liquidator's subpoena annotated, reflecting documents not yet produced.

1. Any and all documents identifying, reflecting, referring or relating to engagement proposals whether successful or not, issued by you to any *Reliance* Entity.
None received.

April 3, 2002

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2. Any and all documents identifying, reflecting, referring or relating to audited financial statements for periods ending in 1998 through 2000 and Deloitte reports thereon for all Reliance Entities, prepared under both GAAP and STAT, including, but not limited to, any draft statements not issued. **Some production received – see notes above.**

3. Any and all documents identifying, reflecting, referring or relating to loss reserve analysis and statements of actuarial opinions prepared by Deloitte with respect to any Reliance Entity. **Some production received – see notes above.**

4. Any and all documents identifying, reflecting, referring or relating to supporting documentation, computer printouts, work papers, correspondence, and/or memorandum prepared by Deloitte actuaries with respect to any Reliance Entity. **Some production received – see notes above.**

5. Any and all documents identifying, reflecting, referring or relating to reports issued by Deloitte related to any engagement for any Reliance Entity. **Some production received – see notes above.**

6. Any and all documents identifying, reflecting, referring or relating to work papers and related files for engagements specified above, and for engagements where no report was issued, including but not limited to:

- a. engagement letters; **None received**
- b. audit plans; **Plan related to consolidated audit (and perhaps presented to the audit committee) not yet received;**
- c. audit programs; **Programs related to consolidated audits not yet received.**
- d. conclusion memoranda; **Memoranda related to consolidated audit not yet received.**
- e. loss and loss adjustment expense projections; **Some production received – see notes above.**
- f. work on related parties and related party transactions; **Some production received – see notes above.**

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g. work related to reviews of quarterly financial statements; **Work related to year 2000 reviews not yet received; reviews at parent company level not yet received.**

h. evaluations of going concern issues; **Work performed at parent company level not yet received.**

i. work related to regulatory matters, including but not limited to Securities and Exchange Commission and state insurance department issues; **Work performed at parent company level not yet received.**

j. reports to audit committees; **None received.**

k. correspondence files; **None received.**

l. management letters issued and in draft form; **None received.**

m. personal files of Deloitte personnel related to any Reliance Entity; **None received.**

n. time budgets and summaries of actual hours expended; and **None received.**

o. letters to third parties, including qualifications, awareness, internal control, and actuaries certification letters filed with any and all state insurance departments. **Actuarial certifications for 1998 and 1999 received; other letters not yet produced.**

7. Any and all documents which were generated in order to comply with the July 10, 2001 request by counsel to M. Diane Koken, Insurance Commissioner of the Commonwealth of Pennsylvania (the "Liquidator"), in her capacity as Liquidator of Reliance Insurance Company, requesting that Deloitte "suspend any and all document destruction or retention . . . to the extent that they might result in disposal of documents relating to Reliance of the consolidated group." **Received.**

8. Any and all documents identifying, reflecting, referring or relating to Deloitte's failure to comply with the July 10, 2001 request by counsel to M. Diane Koken, Insurance Commissioner of the Commonwealth of Pennsylvania (the "Liquidator"), in her capacity as Liquidator of Reliance Insurance Company, requesting that Deloitte "suspend any and all

April 3, 2002

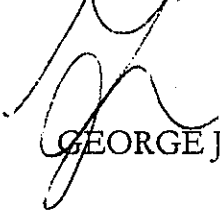
Page 5

document destruction or retention . . . to the extent that they might result in disposal of documents relating to Reliance of the consolidated group." **Received.**

9. Any and all documents identifying, reflecting, referring or relating to the July 10, 2001 request by counsel to M. Diane Koken, Insurance Commissioner of the Commonwealth of Pennsylvania (the "Liquidator"), in her capacity as Liquidator of Reliance Insurance Company, requesting that Deloitte "suspend any and all document destruction or retention . . . to the extent that they might result in disposal of documents relating to Reliance of the consolidated group." **Received.**

As you know, the Liquidator is anxious to secure complete production from Deloitte. I would appreciate your oral advice as to whether Deloitte plans additional production or whether Deloitte's production is complete, subject only to additional production which the Court is now considering.

Sincerely,



GEORGE J. KRUEGER

GJK:lrn

Exhibit B

AKIN, GUMP, STRAUSS, HAUER & FELD, L.L.P.

AUSTIN
BRUSSELS
DALLAS
DENVER
HOUSTON
LONDON
LOS ANGELES
MOSCOW
NEW YORK
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PHILADELPHIA
SAN ANTONIO
WASHINGTON, D.C.

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RIYADH (AFFILIATE)

April 8, 2002

Via telecopier and regular mail

George J. Krueger, Esquire
Blank Rome Comisky & McCauley LLP
One Logan Square
Philadelphia, Pennsylvania 19103-6998

Re: Reliance Insurance Company - Subpoena Served Upon Deloitte & Touche LLP

Dear Mr. Krueger:

This is in response to your letter of April 3, 2002.

Your letter raises issues with respect to a number of categories of documents on which Deloitte & Touche LLP filed objections. As such, no documents in those categories will be produced, unless and until the Court orders us to do so.

There are, however, additional documents which we will continue to produce in our promised rolling production. With respect to documents relating to the audits of Reliance Insurance Company for the years 1998 and 1999, we will be making an additional production of four boxes of materials today, bates stamped as DT-152478 through DT-160234.

With respect to actuarial engagements for 1998 and 1999, we are currently reviewing whether there are additional responsive documents not covered by our objections.

Sincerely,



Edward F. Mannino

EFM/lms

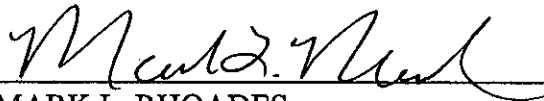
CERTIFICATE OF SERVICE

I, Mark L. Rhoades, hereby certify that a true and correct copy of the foregoing Petition of M. Diane Koken, Insurance Commissioner of the Commonwealth of Pennsylvania to Supplement her Petition to Enforce the Subpoena *Duces Tecum* Issued to Deloitte & Touche LLP Pursuant to the Authority Granted to Her Under 40 P.S. § 221.23(5) was served as follows:

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2005 Market Street
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Erik Bierbauer, Esquire (via Federal-Express)
Debevoise & Plimpton
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New York, NY 10022-3904

The following parties on the attached Master Service List were served a copy of the Reply via pre-paid United States First Class Mail.



MARK L. RHOADES
Pennsylvania Attorney I.D. No. 80641

Dated: April 10, 2002

Master Service List

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vs.

Reliance Insurance Company
No. 269 M.D. 2001 (Commonwealth Court of Pennsylvania)

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Child of Nicky Lee Kramer, Jason Kramer
and Jason Tarver)

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(Attorneys for Deloitte & Touche)